

## CHAPTER V

### CONCLUSION

#### 5.1 Conclusion

This research aims to determine the influence of tax knowledge, quality of fiscal services, and trust in the government on the compliance of individual working professionals taxpayers. This research uses primer data by distributing questionnaires with purposive sampling techniques to 50 professional taxpayers. Based on the results of the analysis, it can be concluded that:

1. Tax knowledge has a significant positive effect on taxpayers' compliance. This shows that the better the taxpayer's understanding of tax regulations, payment procedures, and tax reporting, the higher the level of compliance. Tax knowledge helps taxpayers understand their obligations, reduces errors, and increases compliance with tax laws.
2. Fiscal services have a significant positive effect on taxpayers' compliance. This shows that the better the quality of tax service, the higher the taxpayer compliance. The professionalism, ease of access, and speed of tax authority services help make it easier for taxpayers to carry out their obligations, ultimately increasing compliance.
3. Trust in government does not significantly positively affect taxpayers' compliance. This suggests that although trust in transparency and the management of public funds is essential, it does not directly encourage compliance among professionals in the tax context. It can be concluded that

trust in government does not affect the intention of tax compliance or directly does not affect tax compliance.

## **5.2 Research Implications**

This research's results significantly contribute to developing theory, tax policy, and fiscal management practice. Theoretically, this research enriches the literature on tax compliance behavior by highlighting the importance of tax knowledge and the quality of tax services as the main factors influencing taxpayer compliance, especially among professionals who work independently. These findings underscore the crucial role of tax literacy and information accessibility in creating better awareness and understanding among taxpayers, making them more likely to comply with tax obligations. This research also challenges the assumption that trust in government automatically triggers tax compliance, indicating that practical factors such as knowledge and services are more influential in this context.

Practically, these findings have important implications for tax authorities. First, improving tax education programs must be a top priority. Comprehensive, technology-based, and easily accessible education will help professional taxpayers understand tax regulations and procedures better, thereby increasing voluntary compliance. Second, efforts must continue to improve the quality of tax authorities' services. This includes the professionalism of tax officers, speed and ease of access to services, and transparency in information delivery. The application of digital technology to facilitate the tax reporting and payment process will also contribute to the efficiency and ease of

taxpayers in fulfilling their obligations. This will improve tax compliance and strengthen positive relationships between taxpayers and tax authorities.

Furthermore, although trust in government does not significantly influence tax compliance in the context of this research, government transparency and accountability in managing public funds remain very important. Fair, transparent, and consistent tax policies can increase the legitimacy of the tax system, creating a long-term climate of trust that supports voluntary compliance. Therefore, policies that focus on improving the quality of services and communication with taxpayers, accompanied by greater transparency in the management of tax revenues, should be the primary strategy for improving compliance in the future.

### **5.3 Limitations and Future Research**

Although this research provides valuable insights regarding the influence of tax knowledge, fiscal services, and government trust on professional taxpayer compliance, the following limitations must be acknowledged to give a more realistic picture of the research results. The following are several limitations and suggestions for further research were found based on the results of this research, namely:

1. This research used a relatively small sample, namely 50 respondents from various professional backgrounds. This may limit the generalizability of the findings as the results may not represent the wider professional population or specific professional groups in detail. Therefore, future research should use a larger and more representative sample size to generalize the results more

widely. Further studies could also focus on certain professional groups, such as doctors or lawyers, to explore more deeply the differences between professional groups in tax compliance.

2. Although there are no geographical restrictions, there is not enough emphasis on the influence of regional differences on tax compliance. Each region in Indonesia may have different tax characteristics, which still need to be fully reflected in this research. Therefore, it is recommended that future research pay more attention to the influence of geographical differences and regional characteristics, for example, by comparing tax compliance in various regions. Studies that separate specific regions, such as urban and rural areas or areas with different professional densities, can provide a more comprehensive understanding of the dynamics of tax compliance in Indonesia.
3. Data collection through questionnaires and surveys may limit the depth of information obtained. Limited space for respondents to provide more in-depth opinions or the reasons behind their answers may need to be appropriately accommodated. In addition, respondents' responses may be influenced by personal perceptions or different interpretations of the questions asked. Therefore, it is recommended that future research use this approach *with mixed methods*, namely a combination of quantitative and qualitative methods. In-depth interviews or focus group discussions (*focus group discussions*) can help explore the reasons behind tax compliance behavior that cannot be explained adequately through questionnaires.